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From:

Sent: Thursday, April 21, 2011 11:55:55 AM

To:

Cc:

Subject: RE: Question concerning IRC section 170(f)(8)(D)

No. The Service has never implemented sec. 170(f)(8)(D) as an alternative to taxpayers obtaining a contemporaneous written acknowledgment in accordance with sec. 170(f)(8)(A). Accordingly, taxpayers must comply with sec. 170(f)(8)(A) in order to be allowed a deduction.